



Fair Work Australia

25 January 2010

Mr Norman McBride
Secretary, Tobacco Workers Branch
The Australian Workers' Union
PO Box 194
MATRAVILLE NSW 2036



Dear Mr McBride

**Lodgment of Financial Statements and Accounts – The Australian Workers' Union,
Tobacco Workers Branch - for year ended 31 June 2009 (FR2009/10050)**

Thank you for lodging the abovementioned financial statements and accounts which were received by Fair Work Australia on 18 December 2009.

The documents have been filed but I take this opportunity to draw your attention to the following details.

There was no "Statement of Changes in Equity" (or if applicable, a "Statement of Recognised Income and Expenditure"), which is required to be included in all general purpose financial reports by Australian Accounting Standard (AASB) 101, and pursuant to s253(2)(a)(iv) of the *Fair Work (Registered Organisations) Act 2009*.

The Branch should bring this to the attention of the auditor in order that future financial reports will comply in this respect.

The item "Donations" on page 6 shows a total of \$5,818. If this amount included any individual donation or grant exceeding \$1,000, then a separate statement under s237 of the Act must be lodged, showing the relevant particulars.

Yours sincerely,

Stephen Kellett
Statutory Services Branch
Fair Work Australia

The Tobacco Workers' Branch

Branch Office: 474A Bunnerong Road Matraville NSW 2036
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Telephone: (02) 9 311.1958 Facsimile: (02) 9 311.3139
e-mail: tobaccounion@cherry.com.au
ABN 36357805105



Branch Secretary:
Norman McBride

December 16 2009

Industrial Registrar
Australian Industrial Registry
Level 8, Terrace Towers
80 William Street
EAST SYDNEY
NSW 2011



Dear Sir,

Please find enclosed annual financial statements and certificates for The Tobacco Workers' Branch of the AWU for the financial year ending 30th June 2009 in accordance with the Workplace Relation's Act 1996.

The Financial Report contains the following:

1. A General Purpose Financial Report (GPFR)
 2. An Operating Report; and
 3. An Auditors Report
- Copies of the abovementioned reports (the "full report") have been provided to the general membership and have been in their possession for at least 21 days for their consideration free of charge in accordance with the Act.
 - A second meeting of the Committee of Management has been held within the 6 months of the end of the financial year in accordance with the Act.
 - A copy of the full report has been lodged with the Industrial Registry within 14 days of the second meeting in accordance with the Act.

Yours truly,

Norman McBride
Branch Secretary

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

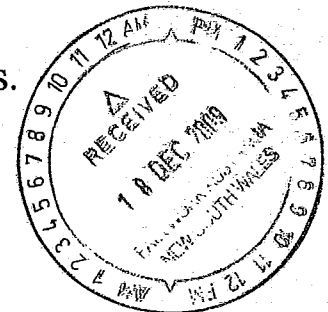
FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2009

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1. Committee of Management Statement.
2. Operating Report.
3. Auditors Report.
4. Income and Expenditure Statement.
7. Balance Sheet.
8. Statement of Cash Flows
9. Notes to the Financial Statements.



**DAWSON EVETT
CHARTERED ACCOUNTANTS
LEVEL 7, 70 CASTLEREAGH STREET
SYDNEY NSW 2000
PHONE (02) 9233 2477
FAX (02) 9232 8474**

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

COMMITTEE OF MANAGEMENT STATEMENT

On SEPTEMBER 2ND 2009 the Committee of Management of The Tobacco Workers Branch of the Australian Workers Union ("Branch") passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30 June 2009.

The Committee of Management declares in relation to the GPFR that in its opinion:

- (a) the financial statements and notes comply with Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation including the rules of a branch concerned; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organization including the rules of a branch concerned; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) where the organisation consists of 2 or more reporting units, the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under section 273 of the RAO Schedule.

For Committee of Management:

Christine Wilson *C.W.L.*

Patricia Gutierrez 

Signed this 2ND day of SEPTEMBER, 2009

THE TOBACCO WORKERS' BRANCH OF THE
AUSTRALIAN WORKERS' UNION

OPERATING REPORT

In accordance with section 245 of the Workplace Relations Act 1996 (Act) the Committee of Management presents its Operating Report on the Tobacco Workers' Branch of the Australian Workers' Union and the Federated Tobacco & Cigarette Workers' Union NSW Australia ("Union" collectively) together with the financial report for the year ended 30 June 2009.

The names of the Committee of Management in office at any time during or since the end of the year are:

Ms. Cheryl Ustianowski
Ms. Christine Wilson
Mr. Norman McBride
Ms. Patricia Gutierrez
Ms. Irene Brickley

Committee of Management members have been in office since the start of the financial year to the date of this report unless otherwise stated.

The number of members as of 30 June 2009 is 337.

The number of full time elected employees is (1) one.

The Principal Activities of the organization are the provision of range of services relating to the needs of members. These services include:

- Regulate and protect the conditions of labor and relations between workers' and employers
- Protect and foster the best interest of members
- Promote the general and material welfare of members
- Health & Safety in the Workplace
- Advocacy on a range of issues
- Negotiation & Representation for members
- Investment of Members funds supporting Principal Activities

There have been no significant changes in the nature of those activities during the year.

Resignation of members: A member may resign from membership in accordance with Rule 14 – RESIGNING AS A MEMBER of the Rules of the Australian Workers' Union.

Signed in accordance with a resolution of the Branch Executive

N McBride
Branch Secretary
AWU – Tobacco Workers' Branch



Dated: 02/09/2009



**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

AUDITOR'S REPORT

Scope

I have audited the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") for the financial year ended 30 June 2009 comprising the statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements.

The Committee of Management are responsible for the financial report. I have conducted an independent audit of this financial report in order to express an opinion on it to the members of the reporting unit.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with my understanding of the reporting unit's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the reporting unit's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
 - (ii) complying with Accounting Standards in Australia; and
- (b) other mandatory professional reporting requirements.

.....
 Robert J. Evett
 Dawson Evett
 Level 7
 70 Castlereagh Street
 Sydney NSW 2000

Date

11th September, 2009

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
Operating Surplus (Deficit) for the Year	(10,244)	43,475
Accumulated Surplus at the Beginning of the Year	<u>1,155,134</u>	<u>1,111,659</u>
Accumulated Surplus at the End of the Year	<u><u>1,144,890</u></u>	<u><u>1,155,134</u></u>

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
INCOME		
Contributions Received	145,865	150,623
Interest Received	<u>59,702</u>	<u>69,669</u>
TOTAL INCOME	205,567	220,292
EXPENDITURE (attached schedule)	<u>215,811</u>	<u>176,817</u>
Surplus (Deficit) for the Year	<u>(10,244)</u>	<u>43,475</u>

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

DETAILED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2009

	<u>2009</u>	<u>2008</u>
	\$	\$
EXPENDITURE		
Affiliation Fees	2,432	3,504
Audit Fees	3,840	3,840
AWU Contribution	14,391	-
Bank Charges	36	39
Commission Paid	1,804	1,689
Conference and Travel Expenses	31,869	23,668
Computer Expenses	324	1,009
Depreciation	4,901	6,043
Donations	5,818	455
Election Expenses	975	-
Electricity	872	515
Fringe Benefits Tax	1,297	1,402
General Expenses	-	114
Honorariums	7,050	4,350
Insurance	3,102	3,307
Legal Fees	533	-
Lost Time	12,207	7,147
Motor Vehicle Expenses	4,257	4,248
Postage, Printing and Stationery	381	333
Provision for Holiday Pay	4,316	5,065
Provision for Long Service Leave	7,127	8,243
Repairs and Maintenance	877	189
Rates and Taxes	3,686	2,961
Salaries and Wages	20,957	65,511
Security	336	420
Staff Amenities	66	67
Subscriptions	399	1,080
Superannuation	76,658	27,254
Telephone	5,300	4,364
TOTAL EXPENDITURE	<u>215,811</u>	<u>176,817</u>

THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION

BALANCE SHEET
AS AT 30 JUNE 2009

	<u>Note</u>	<u>2009</u>	<u>2008</u>
		\$	\$
CURRENT ASSETS			
Accrued Interest		-	26,932
Cash at Bank		203,805	84,732
Cash on Hand		22	338
Trade Debtors		10,088	7,456
Other Debtors		-	118
TOTAL CURRENT ASSETS		<u>213,915</u>	<u>119,576</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	3	364,625	369,526
Investments	4	-	10
Other	5	919,080	1,012,624
TOTAL NON-CURRENT ASSETS		<u>1,283,705</u>	<u>1,382,160</u>
TOTAL ASSETS		<u>1,497,620</u>	<u>1,501,736</u>
CURRENT LIABILITIES			
Provision for Annual Leave		79,705	46,912
Provision for Long Service Leave		51,227	72,578
Provision for GST		1,565	3,016
Other Creditors and Accruals		3,950	7,813
TOTAL LIABILITIES		<u>136,447</u>	<u>130,319</u>
NET ASSETS		<u>1,361,173</u>	<u>1,371,417</u>
MEMBERS FUNDS			
Accumulated Surplus		1,144,890	1,155,134
Reserves	6	216,283	216,283
		<u>1,361,173</u>	<u>1,371,417</u>
Contingent Liabilities	7		

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2009**

	<u>Note</u>	<u>2009</u>	<u>2008</u>
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts in the course of operations		143,233	143,167
Cash payments in the course of operations		(204,664)	(159,063)
Interest Received		<u>86,634</u>	<u>65,035</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	8 (ii)	<u>25,203</u>	<u>49,139</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments		10	-
Purchase of plant and equipment		<u>-</u>	<u>(1,072)</u>
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		<u>10</u>	<u>(1,072)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from borrowings		-	-
Repayment of borrowings		<u>-</u>	<u>-</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH HELD		25,213	48,067
Cash at the beginning of the financial year		<u>1,097,694</u>	<u>1,049,627</u>
Cash at the end of the financial year	8 (i)	<u><u>1,122,907</u></u>	<u><u>1,097,694</u></u>

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

The financial report represents the position of The Tobacco Workers' Branch of The Australian Workers' Union ("Branch"), registered under the relevant Federal Act. The combined processing of income and expenditure, and assets and liabilities is consistent with the presentation of similar financial statements for prior years and is presented solely for the information of members of the Branch.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The following specific accounting policies have been adopted in the preparation of these financial statements. They are consistent with the policies of the previous year, unless otherwise stated:

- a) The accounts have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific assets.
- b) Depreciation of Fixed Assets is calculated on the diminishing value basis in order to write the assets off over their estimated useful life.
- c) Provision for employee benefits in the form of Long Service and Annual Leave have been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- d) No provision for income tax is necessary as "Trade Unions" are exempt from income tax under Section 23 of the Income Tax Assessment Act.

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

2. INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274 which reads as follows: -

- (1) A member of an organisation, or a Registrar, may apply to the organisation for specified prescribed information in relation to the organisation.
- (2) An organisation shall, on application made under Sub-Section (1) by a member of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time, as is prescribed.
- (3) A Registrar may only make an application under Sub-Section (1) at the request of a member of the organisation concerned, and the Registrar shall provide to a member information received because of an application made at the request of the member.

	<u>2009</u>	<u>2008</u>
	\$	\$
3. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings - at independent valuation	<u>345,000</u>	<u>345,000</u>
Plant and Equipment - at cost	40,966	40,966
<u>Less Accumulated Depreciation</u>	<u>37,667</u>	<u>36,534</u>
	<u>3,299</u>	<u>4,432</u>
Motor Vehicle - at cost	36,973	36,973
<u>Less Accumulated Depreciation</u>	<u>20,647</u>	<u>16,879</u>
	<u>16,326</u>	<u>20,094</u>
	<u>364,625</u>	<u>369,526</u>

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

	<u>2009</u>	<u>2008</u>
	\$	\$
4. INVESTMENTS		
Shares - Other	<u>-</u>	<u>10</u>
5. NON-CURRENT ASSETS - OTHER		
Short Term Deposits	<u>919,080</u>	<u>1,012,624</u>
6. RESERVES		
Asset Revaluation Reserve	<u>216,283</u>	<u>216,283</u>

7. CONTINGENT LIABILITIES

There is a Contingent Liability for Funeral Benefits payable to the next-of-kin of Deceased Members who are still entitled to benefits under the Rules of the Union.

**THE TOBACCO WORKERS BRANCH OF THE
AUSTRALIAN WORKERS UNION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2009**

8. <u>NOTES TO THE STATEMENT OF CASH FLOWS</u>	<u>2009</u> \$	<u>2008</u> \$
(i) Reconciliation of Cash		
For the purposes of the Statement of Cash flows, cash includes cash on hand and at bank and short term deposits at call, net outstanding bank overdrafts. Cash as at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the balance sheet as follows:		
Cash on Hand	22	338
Cash at Bank	203,805	84,732
Short Term Bank Deposits	919,080	1,012,624
	1,122,907	1,097,694
(ii) Reconciliation of cash flow from operations with operating surplus (deficit)		
Operating surplus (deficit)	(10,244)	43,475
Non cash flows in operating surplus (deficit)		
Depreciation	4,901	6,043
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
Decrease (increase) in trade debtors	(2,632)	(7,456)
Increase (decrease) in other creditors	(5,314)	(1,770)
Increase (decrease) in provisions	11,442	13,599
Decrease (increase) in other debtors	27,050	(4,752)
Cash Flows from Operations	25,203	49,139

Certificate of Secretary

s268 of Schedule 1B *Workplace Relations Act 1996*

I Norman McBride being Branch Secretary of the Tobacco Workers' Branch of The Australian Workers' Union certify:

- that the documents lodged herewith are copies of the full report referred to s268 of the RAO Schedule; and
- that the full report was provided to members on October 28th 2009; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on December 15 2009; in accordance with section 266 of the RAO Schedule.



Norman McBride
Branch Secretary

Date: 16 /12 /09



DAWSON EVETT

CHARTERED ACCOUNTANTS
BUSINESS ADVISORS



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70 CASTLEREAGH STREET
SYDNEY 2000

POSTAL ADDRESS
GPO Box 5125
SYDNEY 2001

TELEPHONE (02) 9233 2477
FACSIMILE (02) 9232 8474
WEB www.dawson-evett.com.au

**AUDIT CERTIFICATE AND REPORT TO THE BRANCH COMMITTEE OF
MANAGEMENT AND THE BRANCH SECRETARY OF THE TOBACCO
WORKERS' BRANCH OF THE A.W.U.**

1. I report on the total member contributions received by the Branch for the period 1 July 2008 to 30 June 2009 in accordance with rule 52(2) of the Australian Workers' Union.
2. This report of total membership contributions received by the Branch has been prepared for the use of the Branch Committee of Management, the Branch Secretary and the National Executive of the Australian Workers' Union in accordance with its rules. I disclaim any assumption of responsibility for any reliance placed on this report to any person other than the Branch Committee of Management, the Branch Secretary or the National Executive or for any purpose other than for which it was prepared.
3. I state that the information contained in this Audit Certificate and Report has been based on the records of the Branch provided by the Branch Committee of Management and The Branch Secretary.
4. I report that the total membership contributions received by the Branch in the period 1 July 2008 to 30 June 2009 was \$145,865.00.

.....
Robert J. Evett
Dawson Evett
Level 7
70 Castlereagh Street
Sydney NSW 2000

.....
11th September, 2009
Date



DAWSON EVETT

CHARTERED ACCOUNTANTS
BUSINESS ADVISORS



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70 CASTLEREAGH STREET
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THE TOBACCO WORKERS BRANCH OF THE AUSTRALIAN WORKERS UNION

AUDITOR'S REPORT

Scope

I have audited the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") for the financial year ended 30 June 2009 comprising the statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements.

The Committee of Management are responsible for the financial report. I have conducted an independent audit of this financial report in order to express an opinion on it to the members of the reporting unit.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with my understanding of the reporting unit's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the general purpose financial report of The Tobacco Workers Branch of the Australian Workers Union ("Branch") is in accordance with:

- (a) the Workplace Relations Act 1996, including:
 - (i) giving a true and fair view of the reporting unit's financial position as at 30 June 2008 and of its performance for the year ended on that date; and
 - (ii) complying with Accounting Standards in Australia; and
- (b) other mandatory professional reporting requirements.

Robert J. Evett
Dawson Evett
Level 7
70 Castlereagh Street
Sydney NSW 2000

Date

11th September, 2009



Fair Work Australia

11 August 2009

Mr Norman McBride
Branch Secretary
The Australian Workers' Union - Tobacco Workers Branch
PO Box 194
MATRAVILLE NSW 2036

Dear Mr McBride,

**Lodgement of Financial Documents for year ended 30 June 2009 [FR2009/10050]
Fair Work (Registered Organisations) Act 2009 (the RO Act)**

The financial year of The Australian Workers' Union - Tobacco Workers Branch (the "reporting unit") has recently ended. This is a courtesy letter to remind you of the obligation to prepare and process the reporting unit's financial documents. The full financial report must be lodged with Fair Work Australia within a period of 5 months and 14 days or 6 months and 14 days, depending on your rules, of the end of the financial year.

The RO Act sets out a particular chronological order in which financial documents and statements must be prepared, audited, provided to members and presented to a meeting. The attached *Timeline/Planner* summarises these requirements.

In addition, financial reporting fact sheets and sample documents can be found on our new Fair Work Australia website. You will find that the legislative requirements remain largely unchanged to that of the former requirements under Schedule 1 of the Workplace Relations Act 1996. The information can be viewed at [FWA Registered Organisations Fact Sheets](#).

This office encourages you to lodge all financial reports electronically (e.g. as pdf files) at RIASydney@fwa.gov.au. Alternatively, you can forward the documents by fax to (02) 9380 6990.

If you need any further information or if you believe you will be unable to lodge the full financial report within the period mentioned above please contact me on (02) 8374 6615 or by email at RIASydney@fwa.gov.au.

Yours sincerely,

Steve Teece
Research Information and Advice Team
Fair Work Australia

TIMELINE/ PLANNER

Financial reporting period ending:	/ /
------------------------------------	-----

Prepare financial statements and Operating Report.
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(a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.	/ /
(b) A #designated officer must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).	

As soon as practicable after end of financial year

Auditor's Report prepared and signed and given to the Reporting Unit - s257	/ /
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Within a reasonable time of having received the GPFR
 (NB: Auditor's report must be dated on or after date of Committee of Management Statement

Provide full report free of charge to members – s265 The full report includes: <ul style="list-style-type: none"> • the General Purpose Financial Report (which includes the Committee of Management Statement); • the Auditor's Report; and • the Operating Report. 	/ /
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(a) If the report is to be presented to a General Meeting (which must be held within 6 months after the end of the financial year), the report must be provided to members 21 days before the General Meeting,
 or
 (b) in any other case including where the report is presented to a Committee of Management meeting*, the report must be provided to members within 5 months of end of financial year.

Present full report to:	
(a) General Meeting of Members - s266 (1),(2); OR	/ /
(b) where the rules of organisation or branch allow* - a Committee of Management meeting - s266 (3)	/ /

Within 6 months of end of financial year

Within 6 months of end of financial year

Lodge full report in the Industrial Registry, together with the #Designated Officer's certificate ⁺⁺ – s268	/ /
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Within 14 days of meeting

* the full report may only be presented to a committee of management meeting if the rules of the reporting unit provide that a percentage of members (not exceeding 5%) are able to call a general meeting to consider the full report.

The Committee of Management Statement and the Designated Officer's certificate must be signed by the Secretary or another officer who is an elected official and who is authorised under the rules (or by resolution of the organisation) to sign the statement or certificate – s243.

++ The Designated Officer's certificate must state that the documents lodged are copies of the documents provided to members and presented to a meeting in accordance with s266 – dates of such events must be included in the certificate. The certificate cannot be signed by a non-elected official.